

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et al.*,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

**This filing relates to COFINA.**

**NOTICE OF FILING AND CORRESPONDING CERTIFICATION REGARDING  
THIRTY-FOURTH OMNIBUS OBJECTION (NON-SUBSTANTIVE) OF THE PUERTO  
RICO SALES TAX FINANCING CORPORATION TO LATE-FILED AND DUPLICATE  
BOND CLAIMS**

The Puerto Rico Sales Tax Financing Corporation (“COFINA”), by and through the Financial Oversight and Management Board for Puerto Rico (the “Oversight Board”), as the representative of COFINA pursuant to Section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),<sup>2</sup> files this certification regarding the *Thirty-Fourth Omnibus Objection (Non-Substantive) of Puerto Rico Sales Tax Financing Corporation to Late-*

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA” and together with the Commonwealth, COFINA, HTA, and ERS, the “Debtors”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

<sup>2</sup> PROMESA is codified at 48 U.S.C. §§ 2101-2241.

*Filed and Duplicate Bond Claims* (ECF No. 6526) (the “Thirty-Forth Omnibus Objection”)<sup>3</sup> to the late-filed and duplicate bond claims listed on **Exhibit A** thereto.

COFINA, through its advisors, has conducted a comprehensive re-review of each claim subject to the Thirty-Fourth Omnibus Objection. Each of the claims to be disallowed by the Thirty-Fourth Omnibus Objection was reviewed by two different sets of reviewers to confirm that the claims both (a) were filed months after the deadline to file a proof of claim, as set by the Bar Date Orders; and (b) purport to assert liabilities associated with one or more bonds issued by COFINA, which are duplicative of one or more Master Proofs of Claim filed in the COFINA Title III Case. Based upon such review, COFINA certifies that each of the claims to be disallowed, as identified in the revised proposed order granting the Thirty-Fourth Omnibus Objection attached hereto as **Attachment 1**, and the accompanying schedule of claims attached thereto as **Exhibit A**, in fact, (a) were filed months after the deadline to file a proof of claim, as set by the Bar Date Orders; and (b) do purport to assert liabilities associated with one or more bonds issued by COFINA, which are duplicative of one or more Master Proofs of Claim filed in the COFINA Title III Case.

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<sup>3</sup> Capitalized terms not defined herein shall have the meanings set forth in the Thirty-Fourth Omnibus Objection.

Dated: July 18, 2019  
San Juan, Puerto Rico

Respectfully submitted,

/s/ Hermann D. Bauer

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